

**Polk County Board of Education Head Start Grant # 04CH011490
Year 4 of 5 Year Cycle FY 2023/2024**

Section II.

BUDGET JUSTIFICATION and NARRATIVE

To Serve 80 Head Start Funded Children		TOTAL	NON-FEDERAL SHARE				
SECTION B 6		\$722,584	\$180,646				
A	Personnel Salary and Fringe Benefits	TOTAL					
	<ul style="list-style-type: none"> • 1 Director • 1 Education Manager • 1 Family Services Manager • 1 Support Coach • 1.5 Health and Mental Health Manager • 0.5 Disabilities Manager • 9 Lead Teachers • 11 Teacher Assistants (includes 2 float positions) 		\$664,134				
	<p>Salary Salaries for all program employees are based on the NC DPI State Salary Schedule. The Office of State Human Resources for NC determines the salary schedule from studies (<i>including wage comparability</i>) submitted by the NC Human Resources Commission. NC Legislature approves the salaries and benefits for NC Public School Employees. All program employees are Polk County Board of Education hired. Head Start funds pay a proposed 45.32% of program staff salaries and benefits. NC PreK and Polk County Board of Education state funds are used for <i>non-federal share</i>.</p>	\$439,141	\$120,600				
	<p>B Fringe Benefits All full-time employees of the program are members of the NC Teachers and State Employees Retirement System and receive health insurance. The required employer contribution to the Retirement fund is 24.50%. The required employer health insurance contribution is \$7,397 per employee. Social Security is calculated at 7.65%. Head Start pays a proposed 47% of benefits:</p> <table style="margin-left: 20px; border: none;"> <tr> <td>Social Security</td> <td style="text-align: right;">\$ 33,595</td> </tr> <tr> <td>Health Insurance</td> <td style="text-align: right;">\$ 83,808</td> </tr> </table>	Social Security	\$ 33,595	Health Insurance	\$ 83,808	\$224,993	\$60,046
Social Security	\$ 33,595						
Health Insurance	\$ 83,808						

Retirement	\$ 107,590			
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**Polk County Board of Education Head Start Grant # 04CH011490
Year 2 of 5 Year Cycle FY 2021/2022**

BUDGET JUSTIFICATION and NARRATIVE

		TOTAL	NON-FEDERAL SHARE
<p>C Travel Due to COVID-19 uncertainties and possible continued travel restrictions, there is no out of town travel planned. However, as restrictions are lifted and out of town travel resumes adjustments may be made to the proposed budget. Other state funds may be used for out of town travel is this occurs. Reimbursement rates are set by the State of North Carolina as follows:</p> <ul style="list-style-type: none"> • Mileage \$.58 per mile • Lodging (in state) \$75.10 (out of state) \$77.90 • Meals: Breakfast \$8.60, Lunch \$11.30, and Dinner (in state) \$19.50 (out of state) \$22.20 		0	0
<p>D Equipment No equipment purchases are planned for FY 2021-2022. If the need arises, NC State or local Polk County Board of Education local funds will be used.</p>		0	0
<p>E Supplies</p>		\$15,498	0
<p><u>Office</u> Office paper products, pens, printer supplies, and other items for administration</p>	\$ 998		0
<p><u>Food Service Supplies</u> Paper products, gloves, serving supplies to provide meals & snacks in the classrooms</p>	\$ 1,000		0
<p><u>Child and Family Services Supplies</u> Supplies to support ECERS, IDEA, licensing requirements, and consumable and non-consumable classroom needs</p>	\$ 13,500		0

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		TOTAL	NON-FEDERAL SHARE
H Other		\$30,125	0
<u>Building Maintenance and Repair</u> To pay a portion of expected maintenance for buildings and playgrounds. Examples include playground maintenance and mulch, normal wear and tear of buildings	\$ 8,000		0
<u>Local Travel</u> For management team to travel between four different sites and administrative offices and from schools to homes if home visits are needed	\$ 2,000		0
<u>Nutrition Services</u> Snacks \$1 per snack x 80 children x 180 days = \$14,400 Head Start will pay a portion	\$10,000		
<u>Substitutes, no paid benefits</u> A portion of substitute pay for classroom staff taking sick leave or professional leave. NC State sets the rates for substitutes: Teacher \$103/day Teacher Assistant \$80/day Extended Teacher Leave \$163/day	\$ 5,000		0
<u>Parent Services</u> To support family services activities such as parent cafes and teacher activities with parents such as craft or activity nights	\$ 2,000		0
<u>Food Purchases (Meetings, Activities)</u> Policy Council decides the time for meetings and historically working lunch meeting are best for parents and community members.	\$ 1,125		0
<u>Software</u> GoEngage for online information system to support data collection & analysis	\$2,000		0
<u>Training and Technical Assistance PA 20</u> To support the T/TA Plan as submitted in HSES		\$12,827	0
TOTAL		\$722,584	\$180,646

2. There are no delegate agencies.

3. If COLA funds are made available for next year, we will submit in a separate application. Funds for COLA will be used to offset the cost of health insurance and retirement for Head Start employees. Employees are paid on the NC DPI State Salary Scale that is approved by the NC Legislature. Salaries and benefit are typically higher than private daycares. Head Start staff are employees of the Polk County Board of Education and are paid the same as other school employees using this scale.

4. The finance department for Polk County Board of Education is responsible for fiscal operation and oversight of the program. The finance officer for Polk County Board of Education provides guidance and oversight. Payroll, accounts receivable accounts payable, and other fiscal matters follow federal and state cost principles. NC DPI accounting manuals and procedures are used. External fiscal audits occur annually.

5. Non-federal match funds are NC State preschool funds and local Polk County School funding. No federal funding sources are used for non-federal match. The Non-Federal Match is tracked by the Finance Officer in LING software. Non-federal match is not a challenge for the program as more than the required match contributes to the overall operation of the preschool program that includes Head Start.

6. The program is not proposing a waiver of the non-federal match.

- 7. The program is not proposing a waiver of the 15% development and administrative costs.**
- 8. The program is not requesting an enrollment reduction.**
- 9. The program is not requesting a conversion.**
- 10. The program is not requesting funds for purchase, construction, or major renovation of facilities not previously approved.**
- 11. The program is not requesting funds for equipment.**

CACFP

Polk County Board of Education Food Services Department provides meals for all children in Polk County Schools, including preschool. They participate in USDA School Food Program for reimbursement. There are zero funds received from CACFP.